

ARTICLE 81-09

OIL AND GAS GROSS PRODUCTION AND OIL EXTRACTION TAXES

Chapter

81-09-01	General Considerations
81-09-02	Oil and Gas Gross Production Tax
81-09-03	Oil Extraction Tax

CHAPTER 81-09-01 GENERAL CONSIDERATIONS

Section

81-09-01-01	Source Note Not Part of Rule
81-09-01-02	Headnote, Cross-Reference, and Source Note Not Part of Rule

81-09-01-01. Source note not part of rule. No source note shall be deemed a promulgation by the commissioner as to the purpose, scope, or effect of any section of this article to which such source note relates. For this purpose "source note" includes any citation to "general authority" or "law implemented" that follows any section of this article.

History: Effective July 1, 1982.

General Authority: NDCC 57-51-21

Law Implemented: NDCC 57-51, 57-51.1

81-09-01-02. Headnote, cross-reference, and source note not part of rule. No headnote, cross-reference, or source note, whether designating an entire article, chapter, or section or any part thereof of this article shall constitute any part of a rule.

History: Effective July 1, 1982.

General Authority: NDCC 57-51-21

Law Implemented: NDCC 57-51, 57-51.1